

**State of Alaska
Department of Revenue**

2005

Alaska Fishery Resource Landing Tax Return
(Includes Alaska Seafood Marketing Assessment Return)



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Mailing Address

State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

2005 Fishery Resource Landing Tax Return

INSTRUCTION FORM 04-680

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WHAT'S NEW

- If you operate multiple vessels, we now require a single consolidated return that includes all vessels. You may use separate schedules for each vessel. If your vessels are separate legal entities (i.e. each vessel is separately incorporated or is an LLC), you cannot file a consolidated return and must file separate returns for each legal entity.
- Each year the Alaska Department of Fish and Game creates a list of species that are designated as "developing". In many instances the "developing" designation is specific to a particular location. To assist us in verifying all "developing" species, we now ask that you provide the federal or state statistical area (Stat Area) code corresponding to the area where the "developing" species was harvested.
- If you landed sablefish (black cod), report the headed and gutted weight under the "Unprocessed Weight (lbs)" column.
- If you landed scallops, report the shucked weight under the "Unprocessed Weight (lbs)" column.

WHO MUST FILE?

Persons landing processed fishery resources in Alaska that are not subject to AS 43.75 must file a Fishery Resource Landing Tax Return. Landing is defined as the act of unloading or transferring a fisheries resource.

REQUEST FOR NOTICE OF VALUE

If this is the first year you landed a fishery resource in Alaska that was not subject to AS 43.75, or if you landed a resource in Alaska that is subject to the fishery resource landing tax that was not listed on the previous years' Statewide Average Price Report, you must submit a Request for Notice of Value Form 04-680 by January 31 of the year following the year of the landings.

TAX PAYMENT DUE DATE

The fishery resource landing tax is due March 31 of the following calendar year. In addition, quarterly estimated payments are required. (See Estimated Tax Payment Instructions below)

TAX RETURN FILING DUE DATE

If the Department does not provide statewide average prices for fishery resources before the March 31 due date, the taxpayer will be given an automatic filing extension.

The automatic extension extends the return due date for the Fisheries Resource Landing Tax Return until **the last day of the month following the month in which the department publishes the statewide average price information**. An extension of time to file is not an extension of time to pay the tax. Estimated tax must be paid in quarterly installments, and the final tax payment is due by March 31 of the year following the tax year.

IF YOU NEED HELP

If you have questions not addressed in these instructions, need more information, or require assistance, contact us at:

Telephone: (907)465-2320

Email: fish_excise@revenue.state.ak.us
www.tax.state.ak.us

GENERAL INSTRUCTIONS

Estimated Tax Payment

Under AS 43.77.020, taxpayers are required to make quarterly payments of the tax estimated to be due for the year. Taxpayers will be subject to an estimated tax penalty unless estimated tax payments are made in equal installments that total the lesser of

- 90 percent of the taxpayer's tax liability; or
- 100 percent of the taxpayer's tax liability for the prior year (provided the taxpayer incurred tax in the previous year).

Electronic Payments

If your aggregate tax payment (including seafood marketing assessment) is greater than \$150,000, you must either send the funds by wire transfer or by using the TOPS. The Department encourages you to remit all payments using the TOPS (Tax Online Payment System).

Wire Transfer Requirement

Notify the State of Alaska, Treasury Division regarding the particulars (Federal EIN or SSN, taxpayer name, tax type, tax period and total amount) of the wire transfer **the day before** the wire transfer is to be

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made either by fax at (907)465-4019 or via e-mail to:
cashmgmt@revenue.state.ak.us

For Wire Transfer instructions, please contact Alaska Department of Revenue's Treasury Division at the following address:

Cash Management
Alaska Department of Revenue
PO Box 110406
Juneau AK 99811-0406
Phone: 907.465.2360
FAX: 907.465.4019
Email: cashmgmt@revenue.state.ak.us

Instruct your bank to indicate your Federal EIN and note that the payment is for Fisheries Resource Landing Tax in the OBI (other bank information) field on the wire transfers.

Online Payment

The Department offers online electronic funds transfer through the Tax Online Payment System (TOPS). You must be an existing taxpayer with the Tax Division to use TOPS. If you are a new taxpayer, contact the Tax Division at 907.465.3776 to establish an account. Information and access to TOPS is located on our website:

<https://www.tax.state.ak.us/TOPS>

TOPS is an ACH (Automated Clearing House) Debit system. Some companies have a Debit Block on their bank accounts. If your bank account has an ACH Debit Blocker, the TOPS payment will be rejected by your bank unless the State of Alaska ACH Identification number is registered with your bank for ACH Debit processing.

If your account has a debit block, or you suspect that it does, contact your bank to register the State of Alaska as an authorized ACH Debit originator before making a payment through TOPS. The State of Alaska ACH ID Number is 0000902050. Rejected payments may result in penalties and/or interest.

TOPS does not accept ACH Credit or credit card transactions. For more information, contact your financial institution or the Department of Revenue Tax Division at (907)465-3776.

Penalties for Failure to File or Failure to Pay

A penalty will be assessed for failure to file the return and/or failure to pay tax timely. Penalties will be computed at 5% per 30 day period up to a maximum of 25% on the tax not paid by the payment due date.

Interest

Interest is compounded quarterly, on the amount of tax due from the due date until the payment is received. Interest is compounded on the last day of each calendar quarter. The interest rate effective on the date this form was published was 11%.

FORMS AND SCHEDULES

You can reproduce the forms in this booklet as needed or request additional forms from our help desk at the number and email address indicated on the previous page. Forms are also available at:

www.tax.state.ak.us

An original signature, along with all completed tax schedules, is required in order for a return to be considered valid. The following represents a summary of the information requested on Schedules 1 and 2:

- Use the appropriate species name and corresponding species code number listed on pages iv and v of this booklet.
- Use the appropriate 2-digit product code number listed on page vi, which represents the finished product following all processing activities you performed on the resource.
- Report the weight of the finished product under the "Processed Weight (lbs)" column.
- In order to calculate the tax, the processed weight must be converted to an unprocessed (whole) weight. Under the "Recovery Code" column indicate one of the codes listed at the bottom of each schedule.
- Indicate the appropriate recovery rate percentage under the "Recovery %" column. If using NMFS recovery rates, the percentages can be obtained from the following website:
<http://www.fakr.noaa.gov/rr/tables/tabl3.pdf>

Schedule 1D & 1E—Use these schedules to report fisheries resources not harvested under a Community Development Quota (CDQ). If you are filing Schedule 1D, use the federal or state statistical area code number to identify the area where the fishery resource was caught.

Schedule 2D & 2E—Use these schedules to report fisheries resources harvested under a CDQ. If you are filing Schedule 2D, use the federal or state statistical area code number to identify the area where the fishery resource was caught.

Note: The 2005 statewide average price published by the Department of Revenue must be used to calculate your fishery resource landing tax.

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INSTRUCTION FORM 04-680

Credit Schedules

Schedule 3 - Use this schedule to claim credits for approved contributions under a CDQ.

Schedule 4 - Use this schedule to claim credits for taxes paid to other jurisdictions.

Schedule 5 - Use this schedule to claim credits for contributions to the Winn Brindle Scholarship Fund.

Schedule 6 - Use this schedule to claim credits for contributions to qualified educational institutions in Alaska.

Schedule 7 - Use this schedule to figure your aggregate value of seafood products for the Alaska Seafood Marketing Assessment. Calculation of the tax is figured on part 3 of page 2.

Landing Location Codes

The Fishery Resource Landing Tax is shared with organized boroughs and incorporated cities in Alaska. Each area has been assigned a unique location code number. Northern and Southern Alaska Peninsula area maps are illustrated on pages 9 and 10 of this booklet to help identify the correct location code to use. The complete “**Fisheries Processing Location Code Maps and Directory**” is available at:

www.tax.state.ak.us

If fisheries resources were:

- Landed within the city limits of an incorporated city in Alaska, use the location code of that incorporated city
- Landed in an area that is not within the city limits of an incorporated city, use the location code for that area
- Landed (Pollock only) outside of Alaska, use location code 9000

Enter the location code for each completed line entry. If you landed the same species in more than one of the coded areas or incorporated cities, use a separate line for each location. **Note that your return is incomplete if you leave out any the location codes.**

PAYMENT OF TAX

Make checks payable to the State of Alaska. Mail your return and tax payment to:

**Department of Revenue
Tax Division
PO Box 110420
Juneau AK 99811-0420**

Alaska Fisheries Species Code List

Use this list when completing schedules for your return.

Species Code	Common Name	Species Code	Common Name
860	abalone	129	flounder, starry
521	arctic char (anadromous)	610	grayling
520	arctic char (general)	193	greenling, atka mackerel
522	arctic char (nonanadromous)	190	greenling, general
630	blackfish	194	greenling, kelp
855	blue mussel	191	greenling, rock
590	burbot	192	greenling, whitespot
810	clam, butter	213	grenadier (rattail)
820	clam, cockle	100	groundfish, general
842	clam, eastern softshell	212	hagfish, pacific
849	clam, general (deadloss)	200	halibut
815	clam, geoduck	230	herring byproducts
840	clam, little-neck	233	herring, bait
830	clam, razor	235	herring, food
812	clam, surf	231	herring, roe on kelp
260	cod, longfin	232	herring, roe only
110	cod, pacific (gray)	234	herring, with sac roe
899	coral	570	inconnu (sheefish)
922	crab, blue king	650	lake chub
927	crab, blue king (deadloss)	601	lamprey, arctic
900	crab, box	603	lamprey, brook
909	crab, box (deadloss)	600	lamprey, pacific
923	crab, brown king	602	lamprey, river
928	crab, brown king (deadloss)	130	lingcod
910	crab, dungeness	640	longnose sucker
919	crab, dungeness (deadloss)	870	octopus
920	crab, king (general)	880	oysters
929	crab, king (general, deadloss)	141	perch, pacific ocean
940	crab, korean horsehair	500	pike, northern
949	crab, korean horsehair (deadloss)	270	pollock (whiting)
951	crab, multispina	970	pollock (whiting--CDQ)
921	crab, red king	97	prowfish
926	crab, red king (deadloss)	142	rockfish, black
924	crab, scarlet king	167	rockfish, blue
925	crab, scarlet king (deadloss)	137	rockfish, bocaccio
937	crab, tanner (bairdi, deadloss)	146	rockfish, canary
930	crab, tanner (general)	149	rockfish, china
939	crab, tanner (general, deadloss)	138	rockfish, copper
938	crab, tanner (opilio, deadloss)	159	rockfish, darkblotched
931	crab, tanner, bairdi	154	rockfish, dusky
933	crab, tanner, grooved	135	rockfish, greenstripe
932	crab, tanner, opilio	136	rockfish, northern
934	crab, tanner, triangle	139	rockfish, other
953	crab, verrilli	147	rockfish, quillback
531	dolly varden (anadromous)	140	rockfish, red
530	dolly varden (general)	153	rockfish, redbanded
532	dolly varden (nonanadromous)	158	rockfish, redstripe
210	eels or eel-like fish	150	rockfish, rosethorn
118	flatfish, deep water	151	rockfish, rougheye
119	flatfish, shallow water	166	rockfish, sharpchin
133	flounder, alaska plaice	152	rockfish, shortraker
121	flounder, arrowtooth	157	rockfish, silvergray
120	flounder, general	143	rockfish, thornyhead (idiots)

Alaska Fisheries Species Code List

Use this list when completing schedules for your return.

Species Code	Common Name	Species Code	Common Name
148	rockfish, tiger	516	smelt, capelin
168	rockfish, unspecified demersal	511	smelt, eulachon
169	rockfish, unspecified pelagic	510	smelt, general
144	rockfish, unspecified slope	512	smelt, longfin
156	rockfish, widow	514	smelt, pond
145	rockfish, yelloweye (red snapper)	513	smelt, rainbow
175	rockfish, yellowmouth	515	smelt, surf
155	rockfish, yellowtail	890	snails
710	sablefish (blackcod)	126	sole, butter
999	salmon byproducts	124	sole, dover
401	salmon roe, chinook	128	sole, english
405	salmon roe, chum	122	sole, flathead
403	salmon roe, coho	131	sole, petrale
404	salmon roe, pink	125	sole, rex
402	salmon roe, sockeye	123	sole, rock
410	salmon, chinook	132	sole, sand
411	salmon, chinook under 21 in.	127	sole, yellowfin
450	salmon, chum	875	squid, california market
430	salmon, coho	661	stickleback, ninespine
490	salmon, groundfish bycatch	660	stickleback, threespine
440	salmon, pink	680	sturgeon, general
400	salmon, roe (unspecified)	681	sturgeon, green
420	salmon, sockeye	683	sturgeon, siberian
170	sardine, pacific (pilchard)	682	sturgeon, white
220	saury, pacific	250	tomcod, pacific
852	scallop, (deadloss)	670	trout perch
851	scallop, pink (or calico)	555	trout, brook
850	scallop, weathervane	561	trout, cutthroat (anadromous)
161	sculpin, coastrange	560	trout, cutthroat (general)
163	sculpin, fourhorn	562	trout, cutthroat (nonanadromous)
160	sculpin, general	550	trout, lake
164	sculpin, prickly	541	trout, rainbow
165	sculpin, riffle	540	trout, steelhead
162	sculpin, slimy	720	tuna, albacore
895	sea cucumber	134	turbot, greenland
896	sea urchin	101	waste fish (from trawl shrimp)
180	shad	584	whitefish, arctic cisco
689	shark, general	585	whitefish, bering cisco
690	shark, salmon	588	whitefish, broad
691	shark, spiny dogfish	580	whitefish, general
969	shrimp, (general, deadloss)	589	whitefish, humpback
964	shrimp, coonstripe	583	whitefish, least cisco
960	shrimp, general	587	whitefish, pygmy
963	shrimp, humpy	586	whitefish, round
961	shrimp, pink	211	wrymouths
962	shrimp, sidestripe		
965	shrimp, spot		
700	skate, general		

NOAA/NMFS Product Code Table

Table 1 to Part 679--Product Codes

Fish Product Code/Description	Fish Product Code/Description
03. <u>Bled only</u> . Throat, or isthmus, slit to allow blood to drain.	39. <u>Bones</u> . (If meal, report as 32).
04. <u>Gutted, head on</u> . Belly slit and viscera removed.	54. <u>Gutted, head on, with ice and slime</u> . Belly slit and viscera removed. IFQ Pacific halibut and sablefish only.
05. <u>Gutted, head off</u> . IFQ Pacific halibut only.	55. <u>Gutted, head off, with ice and slime</u> . IFQ Pacific halibut only.
06. <u>Head and gutted, with roe</u> .	57. <u>Headed and gutted, Western cut, with ice and slime</u> . IFQ sablefish only.
07. <u>Headed and gutted, Western cut</u> . Head removed just in front of the collar bone, and viscera removed.	58. <u>Headed and gutted, Eastern cut, with ice and slime</u> . IFQ sablefish only.
08. <u>Headed and gutted, Eastern cut</u> . Head removed just behind the collar bone, and viscera removed.	86. <u>Donated prohibited species</u> . Number of Pacific salmon or Pacific halibut, otherwise required to be discarded, that is donated to charity under a NMFS-authorized program
10. <u>Headed and gutted, tail removed</u> . Head removed usually in front of collar bone, and viscera and tail removed.	97. <u>Other retained product</u> . (provide description)
11. <u>Kirimi</u> . Head removed either in front or behind the collar bone, viscera removed, and tail removed by cuts perpendicular to the spine, resulting in a steak.	
12. <u>Salted and split</u> . Head removed, belly slit, viscera removed, fillets cut from head to tail but remaining attached near tail. Product salted.	
13. <u>Wings</u> . On skates, side fins are cut off next to body.	
14. <u>Roe</u> . Eggs, either loose or in sacs, or skeins.	
15. <u>Pectoral girdle</u> . Collar bone and associated bones, cartilage and flesh.	
16. <u>Heads</u> . Heads only, regardless where severed from body.	
17. <u>Cheeks</u> . Muscles on sides of head.	
18. <u>Chins</u> . Lower jaw (mandible), muscles, and flesh.	
19. <u>Belly</u> . Flesh in region of pelvic and pectoral fins and behind head.	
20. <u>Fillets with skin and ribs</u> . Meat and skin with ribs attached, from sides of body behind head and in front of tail.	
21. <u>Fillets with skin, no ribs</u> . Meat and skin with ribs removed, from sides of body behind head and in front of tail.	
22. <u>Fillets with ribs and no skin</u> . Meat with ribs with skin removed, from sides of body behind head and in front of tail.	
23. <u>Fillets, skinless/boneless</u> . Meat with both skin and ribs removed, from sides of body behind head and in front of tail.	
24. <u>Deep-skin fillet</u> . Meat with skin, adjacent meat with silver lining, and ribs removed from sides of body behind head and in front of tail, resulting in thin fillets.	
30. <u>Surimi</u> . Paste from fish flesh and additives.	
31. <u>Minced</u> . Ground flesh.	
32. <u>Fish meal</u> . Meal from whole fish or fish parts; includes bone meal.	
33. <u>Fish oil</u> . Rendered oil from whole fish or fish parts.	
34. <u>Milt</u> . (In sacs or testes).	
35. <u>Stomachs</u> . Includes all internal organs.	
36. <u>Octopus/squid mantles</u> . Flesh after removal of viscera and arms.	
37. <u>Butterfly, no backbone</u> . Head removed, belly slit, viscera and most of backbone removed; fillets attached.	
	<u>WHOLE FISH CODES</u>
	01. <u>Whole fish/food fish</u> .
	02. <u>Whole fish/bait</u> . Processed for bait. Sold.
	41. <u>Whole fish/destined for offsite fish meal production</u> .
	51. <u>Whole fish/food fish with ice and slime</u> . IFQ sablefish only.
	92. <u>Whole fish/onboard bait</u> . Whole fish used as bait on board vessel. Not sold.
	93. <u>Whole fish/damaged</u> . Whole fish damaged by observer's sampling procedures.
	95. <u>Whole fish/personal use, consumption</u> . Fish or fish products eaten on board or taken off the vessel for personal use. Not sold or utilized as bait.

2005 Alaska Fisheries Resource Landing Tax Return

Developing Commercial Fisheries List

Form 04-680

Effective January 1 - December 31, 2005

Developing commercial fisheries are designated by the Alaska Department of Fish & Game [AS 16.05.050(11)] and are taxed at a lower rate than *established* commercial fisheries. Below is a list of fish and shellfish species considered to be developing commercial fisheries. Only those species in the locations and gear types indicated qualify for the lower tax and can be reported on a Developing Schedule. If you claim a lower tax rate on a species/location that is not included on the list below, your tax will be adjusted to reflect the higher rate. **If you are claiming a lower tax rate for a developing species, you must indicate on the applicable tax schedule the statistical area in which the resource was harvested.**

Developing Statewide

Aquatic plants
Arrowtooth flounder

Hagfish
Lamprey

Sandfish
Snails (except abalone)
Squid

Developing in Certain Areas

Atka Mackerel

Developing species in the Aleutian Islands (in NMFS statistical areas 541, 542 and 543), jig gear only.

Abalone

Developing in all waters except Southeast (5 AAC 31.200) and Yakutat (5 AAC 38.160).

Black Rockfish

Developing in the Westward Region, west of 164° 44' W longitude only and in Southeast (5 AAC 28.100). Black rockfish is established in Cook Inlet.

Clams

Developing in all waters except hardshell and razor clams are established in Cook Inlet (5 AAC 38.300) and geoduck clams are established in Southeast (5 AAC 38.100).

Corals

Established in all areas. **No** commercial fisheries for corals are allowed.

Crab except Dungeness; Tanner (C. bairdi); snow (C. opilio); hair; red, blue, and brown king crab] Developing in all waters, unless otherwise noted.

Flatfish (flounder, sole, Greenland turbot, Alaska plaice, sanddabs & dabs) Developing in all waters except in Southeast [5 AAC 28.105(a)(1-3)]. Yellow fin, turbot and rock sole are established statewide.

Freshwater Finfish, all species

Developing in all waters, except that eulachon smelt fisheries permitted in Prince William Sound and Southeast are established.

Herring, food and bait

Developing in the following waters:

- (1) Chignik (5 AAC 27.550);
- (2) Alaska Peninsula - Aleutian Islands (5 AAC 27.600), except for the Eastern Aleutians (comprised of the Unimak, Akutan, and Unalaska Districts and that portion of the Umnak District east of Samalga Pass) where fisheries are established; and
- (3) Adak District, gillnet fishery only (5 AAC 27.657); and
- (4) Bering Sea and Chukchi sea area waters in the following districts only-
 - (a) Port Clarence Districts [5 AAC 27.905(c)], and
 - (b) Kotzebue District [5 AAC 27.905(d)].

Herring sac roe

Developing in the following waters:

- (1) Alaska Peninsula-Aleutian Islands (5 AAC 27.600);
- (2) Chignik (5 AAC 27.550);
- (3) Adak District, gillnet fishery only (5 AAC 27.657); and
- (4) Kuskokwin, Bering Sea and Chukchi Sea area waters in the following districts only-
 - (a) Port Clarence Districts [5 AAC 27.905(c)],
 - (b) Kotzebue District [5 AAC 27.905(d)],
 - (c) Nunivak District [5 AAC 27.875(d)], and
 - (d) Norton Sound District [5 AAC 27.905 (b)].

King Crab [red, blue and golden (brown)]

Developing in the St Lawrence Island section of the Bering Sea [5 AAC 34.905(3)].

Lingcod

Developing in all waters except Southeast [5 AAC 28.105(a)(1-3)], Prince William Sound (5 AAC 28.200), and Cook Inlet (5 AAC 28.300).

Octopus

Developing in all waters, except octopi are established in Cook Inlet (5 AAC 38.300).

Other groundfish (general)

Developing in all waters except as noted above, and **excluding** pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and forage fish species which are **established** statewide.

Rockfish (except black rockfish)

Developing in all waters except in Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300), and the Gulf of Alaska including Southeast (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, and 5 AAC 28.550).

Pacific ocean perch

Developing in all waters except the Gulf of Alaska (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, 5 AAC 28.550) and Bering Sea-Aleutian Islands (5 AAC 28.600, 5AAC 28.700).

Salmon

Chum: Developing in the Norton Sound/Port Clarence area [5 AAC 04.200(a) and (b)(4-6)] and Kotzebue Area (5 AAC 03.100).

Pink: Developing in the Atka/Amlia Island area (5 AAC 11.100), and the Arctic-Yukon-Kuskokwim Region (5 AAC 03.100, 5 AAC 04.100, 5 AAC 05.100, and 5 AAC 07.100).

Sea Cucumbers

Developing in the waters of the Westward area west of 159° west longitude (5 AAC 38.400).

Sea Urchins

Green sea urchin: Developing in all waters, except Cook Inlet (5 AAC 38.300).

Red sea urchin: Developing in all waters, except Cook Inlet (5 AAC 38.300) and Southeast (5 AAC 38.100).

Shrimp (pot gear)

Developing in the Westward area [Kodiak, Alaska Peninsula/Aleutian Islands (5 AAC 31.500)]. Pot-gear shrimp fisheries are established in Southeast (5 AAC 31.100), Prince William Sound (5 AAC 31.200) and Cook Inlet (5 AAC 31.300).

Shrimp (all types of trawl gear)

Developing in Bering Sea waters north of latitude 54° 36'. Sidestriped shrimp are established for trawl gear in Prince William Sound (5 AAC 31.200).

Alaska Fishery Resource Landing Tax

Request for Notice of Value

Form 04-680.NOV

This form is available online at: www.tax.state.ak.us

Due: January 31

Federal EIN <input type="checkbox"/> or SSN <input type="checkbox"/>			Fisheries Business License # (if applicable)	Tax Year
Individual or Corporation Name			Telephone Number	
Business Name			Fax Number	
Mailing Address			E-mail Address	
City	State	Zip Code	Contact Person	

In order to receive an extension to file your annual Fishery Resource Landing Tax, this Notice of Value must be filed by January 31.

Note: The extension to file is not an extension to pay. Full payment of your Fishery Resource Landing Tax Liability is due by March 31.

We hereby notify the Alaska Department of Revenue that we are required to file a Fishery Resource Landing Tax return for fishery resources landed in Alaska. We request that the Department of Revenue provide Notice of Value for each species listed below.

Species	Species Code

Attach a separate schedule if more species were landed in this tax year.

Signature of Applicant	Type or Print Name	Date
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Alaska Fishery Resource Landing Tax

CDQ Credit Application

Form 04-681

This form is available online at: www.tax.state.ak.us

Due Date: January 31

Federal EIN <input type="checkbox"/> or SSN <input type="checkbox"/>		Fisheries Business License Number (if applicable)		Tax Year	
Individual or Corporate Name				Telephone Number	
Business Name				Fax Number	
Mailing Address				E-mail Address	
City	State	Zip Code	Contact Person		

Date of Contribution	Name of Nonprofit Corporation Receiving the Contribution (Recipient)
Recipient Address	Recipient Telephone Number

Intended use of the contribution*	Amount
Scholarships	
Industry training	
Transportation grants	
Transportation loans	
Facilities grants	
Facilities loans	
Research grants	
Total contributions	

* All contributions must be fisheries related. Refer to AS 43.77.040 for further definition of criteria which qualify contributions for a CDQ credit.

You must attach the following documents and information before this application can be approved. (Failure to file a timely and complete application as required by AS 43.77.040 constitutes a waiver of the credit.)

1. A receipt from the nonprofit corporation for the amount of the contribution. (Note that only cash contributions made as donations qualify for the credit.)
2. A statement from the nonprofit corporation specifying how the contribution will be used and an agreement by the nonprofit corporation to allow the department to audit all of its accounts relating to the contribution;
3. Documentation regarding the authority of the person to harvest under a community development quota;
4. The fishery resources, by unprocessed weight and species, harvested under the community development quota;
5. A statement that the contribution to the nonprofit entity was expressly conditioned upon its use exclusively for one or more of the purposes authorized by AS 43.77.040.

Have you or a related person received a loan or grant from any nonprofit corporation to whom you made a contribution?

☐ Yes

☐ No

Signature of Applicant		Type or Print Name		Date	
DEPT USE ONLY <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved		BY: (Signature)		Date	

STATE OF ALASKA

DEPARTMENT OF REVENUE

Tax Division

FRANK MURKOWSKI, GOVERNOR

☒ State Office Building
PO Box 110420
Juneau, AK 99811-0420
907.465.3692

☐ 550 W Seventh, Suite 500
Anchorage, AK 99501-3566
907.269.6620

www.tax.state.ak.us

Notice to Taxpayer

The American Fisheries Act (P.L. 105-277) requires a fishery cooperative to execute a contract with each cooperative member that obligates the member to make a payment to the State for Pollock harvested in the Alaska Pollock fishery that is not landed in Alaska. The required payment is equal to the amount that would have been due under the state landing tax had the product been landed in Alaska. AS 43.77.015 requires that these payments be treated as if they are landing taxes, thereby imposing a filing and payment requirement, and otherwise provides that the shared tax provisions apply to the payments.

This pollock must be reported on Schedule 1E or 2E using the location code 9000.

AS 43.77.020 now requires quarterly estimated tax payments, due March 31, June 30, September 30 and December 31 of the tax year.

If you have any questions, please contact Fish Tax Group at (907)465-2371 or e-mail fish_excise@revenue.state.ak.us.

Tax Division

January 2006

Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone (907)465-2320
Fax (907)465-3566

2005 Alaska Fishery Resource Landing Tax Return
Form 04-680

Due: March 31, 2006

DEPARTMENT USE ONLY
Envelope
FSN

Federal EIN <input type="checkbox"/> or SSN <input type="checkbox"/>			Facility Location or Vessel Name		Check if amended return <input type="checkbox"/> (attach explanation)	
Taxpayer Name			Entity Type, Check One: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Other: (specify) _____			
Business Name			Telephone Number		Fax Number	
Mailing Address			Contact Person			
City	State	Zip Code	E-mail Address			

Tax Liability

1a. Established. Enter amount from Part 1, line 4 from Page 2.....	1a		
1b. Developing. Enter amount from Part 2, line 4. from Page 2.....	1b		
1c. Total tax liability. (Add lines 1a and 1b).....	1c		

Credits

2a. Credits for CDQ Contributions (Schedule 3).....	2a		
2b. Credits for other taxes paid (Schedule 4).....	2b		
2c. A.W. "Winn" Brindle Scholarship Credit (Schedule 5).....	2c		
2d. Education Credit (Schedule 6).....	2d		
2e. Total credits. (Add lines 2a, 2b, 2c, and 2d).....	2e		

Total Liability

3. Net Landing Tax (Subtract line 2e from line 1c).....	3	
4. Seafood Marketing Assessment (Part 3, line 2).....	4	
5. Recapture taxes (Taxes paid to another jurisdiction and subsequently refunded or credited).....	5	
6. Total Liability. (Add lines 3, 4 and 5).....	6	

Payments

7. Total payments from Payment Record on Page 2	7	
---	---	--

Amount Due

8. If line 6 is greater than line 7 (subtract line 7 from line 6).....	8	
--	---	--

Amount You Owe

Overpayment

9. If line 7 is greater than line 6 (subtract line 6 from line 7).....	9	
10. Amount of overpayment to be credited to 2006 estimated landing tax.....	10	
11. Amount of overpayment to be refunded (Subtract line 10 from line 9).....	11	

Amount Overpaid

Note: If your total liability exceeds \$150,000 you must wire transfer funds.

Check if you are remitting by: ☐ Wire Transfer ☐ TOPS Confirmation Number _____

I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
-----------	--------------------	------

DEPT USE ONLY

VALIDATION

PMD:

2005 Alaska Fishery Resource Landing Tax Return

Form 04-680

Name	EIN or SSN
------	------------

NOTE: First complete Schedules 1 and 2, as needed, then transfer the totals to Part 1, Part 2, and Part 3 below.

Part 1: ESTABLISHED

	Total Value
1. Schedule 1E (Established)	
2. Schedule 2E (Established)	
3. Total Value (add lines 1 and 2)	
4. TAX. Multiply line 3 by .03 (3%). Enter here and on Page 1, line 1a	

Part 2: DEVELOPING

	Total Value
1. Schedule 1D (Developing)	
2. Schedule 2D (Developing)	
3. Total Value (add lines 1 and 2)	
4. TAX. Multiply line 3 by .01 (1%). Enter here and on Page 1, line 1b	

Part 3: ALASKA SEAFOOD MARKETING ASSESSMENT

	Total Value
1. Enter the total value of fishery resources from Part 1, line 3 and Part 2, line 3	
2. Assessment. If the value on line 1 is greater than or equal to \$50,000, multiply the value on line 1 by 0.5% (.005) and enter the result here and on page 1, line 4. If the value on line 1 is less than \$50,000, enter zero here and on page 1, line 4.	

PAYMENT RECORD

Estimated Payments	EFT or Check Number	Date	Amount
Overpayment credit from 2004			
1st Quarter due March 31, 2005			
2nd Quarter due June 30, 2005			
3rd Quarter due September 30, 2005			
4th Quarter due December 31, 2005			
Final Payment due March 31, 2006			
Other Payment			
Other Payment			

Total Payments - Enter on Page 1, line 7

2005 Alaska Fishery Resource Landing Tax

Form 04-680

Page ____ of ____

Name	EIN or SSN
------	------------

SCHEDULE 1E - ESTABLISHED

Fisheries Resources **NOT** Harvested Under a Community Development Quota (CDQ).

Species	Species Code	Product Code	Processed Weight (lbs)	Recovery Code (Below)	Recovery % (If recovery code is N or O)	Unprocessed Weight (lbs) *	Statewide Average Price/lb	Unprocessed Value (Unprocessed weight X average price per pound)	Location Code (See Instructions)			
Total (Enter the total unprocessed value on Form 04-680, Page 2, Part 1, line 1)												

Recovery Codes

A - Actual scale weight

V - NMFS volumetric measurements

N - NMFS recovery rate

O - Other (specify)

*** Note:** For Sablefish only, use headed and gutted weight.
For scallops, use shucked weight.

2005 Alaska Fishery Resource Landing Tax Return

Form 04-680

Page ____ of ____

Name	EIN or SSN
------	------------

SCHEDULE 1D - *DEVELOPING*

Fisheries Resources **NOT** Harvested Under a Community Development Quota (CDQ).

Area Caught	Species	Species Code	Product Code	Processed Weight (lbs)	Recovery Code (Below)	Recovery % (If recovery code is N or O)	Unprocessed Weight (lbs) *	Statewide Average Price/lb	Unprocessed Value (Unprocessed weight X average price per pound)	Location Code (See Instructions)
Total (Enter the total unprocessed value on Form 04-680, Page 2, Part 2, line 1)										

Recovery Codes

A - Actual scale weight

V - NMFS volumetric measurements

N - NMFS recovery rate

O - Other (specify)

*** Note:** For Sablefish only, use headed and gutted weight.
For scallops, use shucked weight.

2005 Alaska Fishery Resource Landing Tax Return

Form 04-680

Page _____ of _____

Name	EIN or SSN

SCHEDULE 2E - <i>ESTABLISHED</i>	Fisheries Resources Harvested Under a Community Development Quota (CDQ).
----------------------------------	--

[illegible]

Total (Enter the total unprocessed value on Form 04-680, Page 2, Part 1, line 2)

Recovery Codes	
A - Actual scale weight	N - NMFS recovery rate
V - NMFS volumetric measurements	O - Other (specify)

* **Note:** For Sablefish only, use headed and gutted weight.
For scallops, use shucked weight.

2005 Alaska Fishery Resource Landing Tax Return

Form 04-680

Page ____ of ____

Name	EIN or SSN
------	------------

SCHEDULE 2D - DEVELOPING

Fisheries Resources Harvested Under a Community Development Quota (CDQ).

Area Caught	Species	Species Code	Product Code	Processed Weight (lbs)	Recovery Code (Below)	Recovery % (If recovery code is N or O)	Unprocessed Weight (lbs) *	Statewide Average Price/lb	Unprocessed Value (Unprocessed weight X average price per pound)	Location Code (See Instructions)			
Total (Enter the total unprocessed value on Form 04-680, Page 2, Part 2, line 2)													

Recovery Codes

A - Actual scale weight

V - NMFS volumetric measurements

N - NMFS recovery rate

O - Other (specify)

*** Note:** For Sablefish only, use headed and gutted weight.
For scallops, use shucked weight.

2005 Alaska Fishery Resource Landing Tax Return

Form 04-680

Name	EIN or SSN
------	------------

Schedule 3 - Credit for Approved Contributions Under a CDQ

Explanation: A taxpayer who harvests a fishery resource under the provisions of a community development quota may claim qualifying contributions as a credit. Contributions must have been approved by the Department of Revenue. Use the CDQ Credit Application on page ix of this booklet to apply no later than January 31, 2006.

Limitation: The credit is limited to 45.45% of the tax due on the value of the fishery resource harvested under the community development quota.

		DEPT. USE ONLY
1. Total unprocessed value from Schedule 2E (Established) times 3% (.03).....	1	
2. Total unprocessed value from Schedule 2D (Developing) times 1% (.01).....	2	
3. Tax on resources harvested under a CDQ (add lines 1 and 2).....	3	
4. Maximum credit available [multiply line 3 by 45.45% (.4545)].....	4	
5. Approved contributions for the tax year (From CDQ Credit Application Form).....	5	
6. CDQ Credit. (Enter lesser of line 4 or line 5 here and on Page 1, line 2a).....	6	

Form 04-680.3.CDQ Webform (Rev 01/06)

Schedule 4 - Credit for Other Taxes Paid

Explanation: Before a credit is allowed for taxes paid to another jurisdiction, you must attach a statement attesting that the tax has been paid, indicating the date the payment was made, describing the nature of the tax and providing citation to the statutory or other legal authority of the jurisdiction that imposed the tax. You must also attach a copy of the return or report filed with other jurisdictions for which credits are being claimed.

Limitation: The amount of the credit for taxes paid to another jurisdiction on the fishery resource may not exceed the landing tax liability that applies to the same fishery resource. For purposes of this section, "jurisdiction" includes a state other than Alaska, a foreign country, or the United States.

		DEPT. USE ONLY
1. Enter the landing tax incurred on the fishery resources subjected to tax by another jurisdiction.	1	
2. Taxes paid to another jurisdiction	2	
3. Credit for other taxes. (Enter lesser of line 1 or 2 here and on Page 1, line 2b)	3	

2005 Alaska Fishery Resource Landing Tax Return

Form 04-680

Name	EIN or SSN
------	------------

Schedule 5 - A.W. "Winn" Brindle Scholarship Credit

Explanation of Credit. A taxpayer is allowed a credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship Fund.

Limitation. The credit is limited to 5% of the landing tax liability. You need to complete only one schedule if you file more than one return.

			DEPT USE ONLY
1. Total tax before credit. Enter the amount from page 1, line 1c, of your Alaska Fishery Resource Landing Tax Return.....	1		
2. A.W. "Winn" Brindle Scholarship contribution made during 2005.....	2		
3. Multiply line 1 by 5% (.05).....	3		
4. Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 1, line 2c, of Form 04-680.....	4		

Form 04-680.5.WB Webform (Rev 01/06)

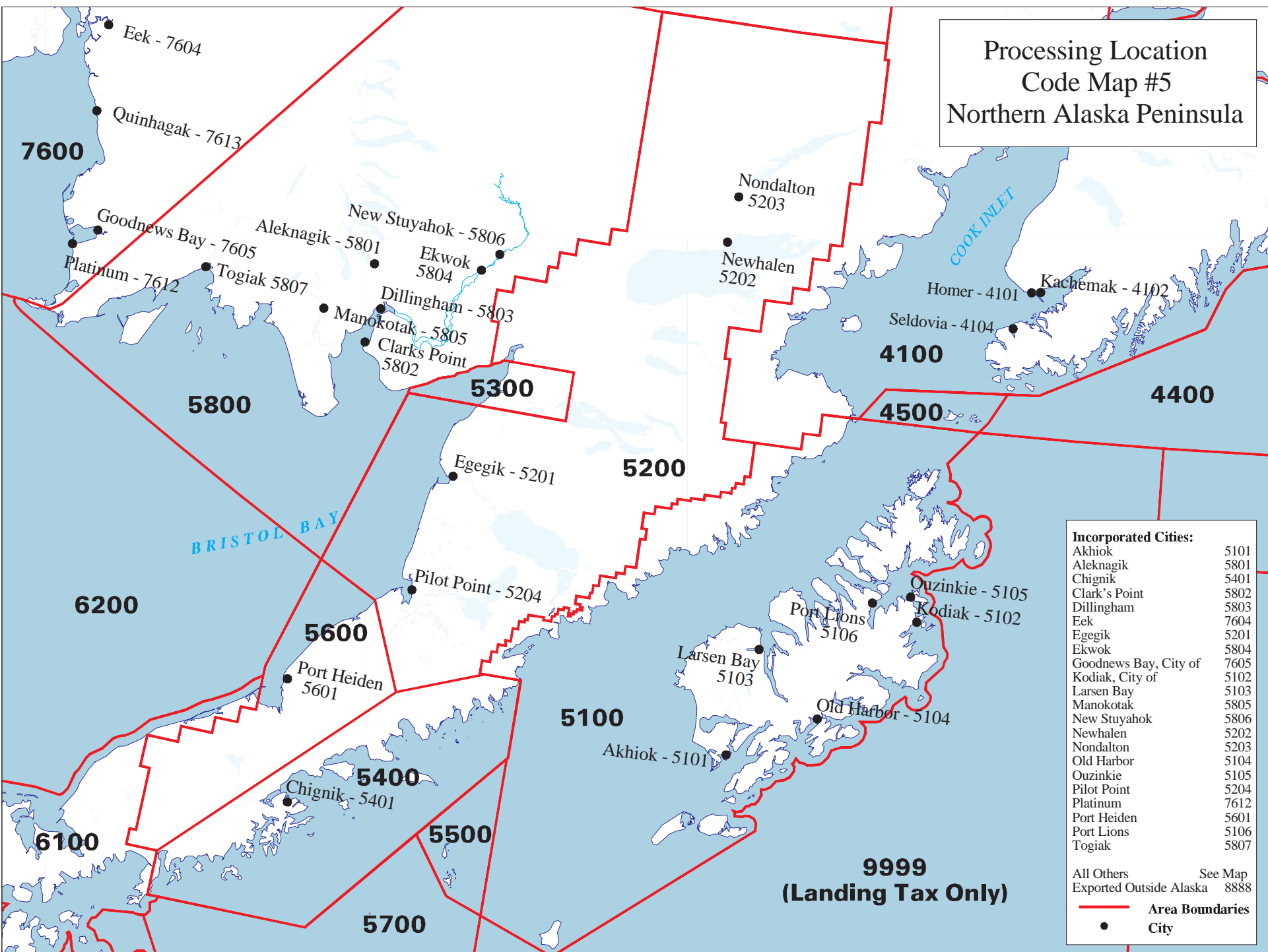
Schedule 6 - Education Credit

Taxpayers may claim as a credit a portion of contributions to qualifying Alaska colleges and universities. See Instructions for limitations and more details.

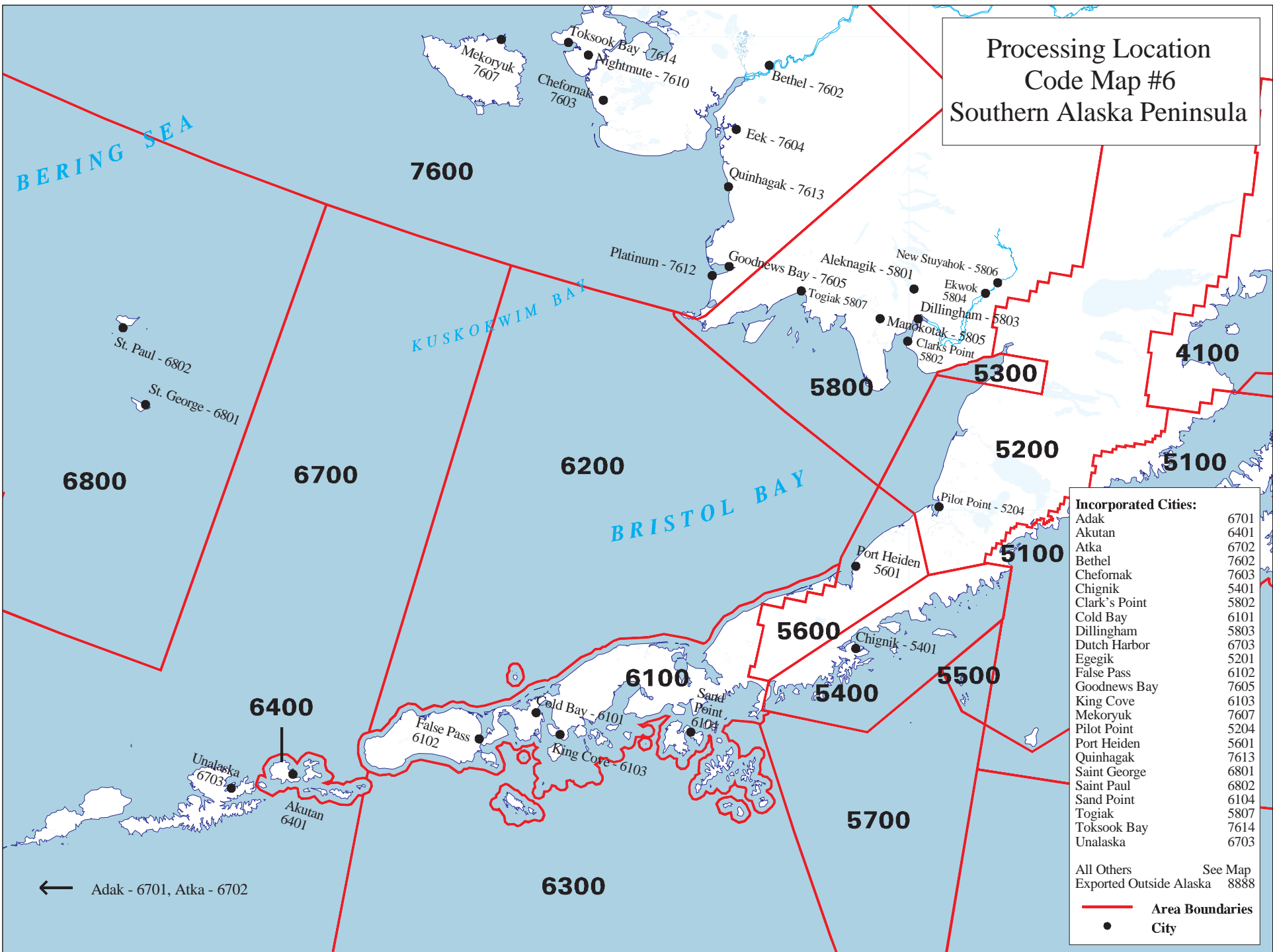
Payor	Name of College or University	Contribution(s)		
		Date	Amount	
				DEPT USE ONLY

1. Total Qualified Contributions.....	1		
2. Multiply the lesser of line 1 above or \$100,000 by 50% (0.5)	2		
3. Enter 100% of the next \$100,000 contribution.....	3		
4. Total allowable credit. Add lines 2 and 3. Enter here and on page 1, line 2d. See Instructions for limitations	4		

Processing Location Code Map #5 Northern Alaska Peninsula



Processing Location Code Map #6 Southern Alaska Peninsula



Incorporated Cities:	
Adak	6701
Akutan	6401
Atka	6702
Bethel	7602
Cheformak	7603
Chignik	5401
Clark's Point	5802
Cold Bay	6101
Dillingham	5803
Dutch Harbor	6703
Egegik	5201
False Pass	6102
Goodnews Bay	7605
King Cove	6103
Mekoryuk	7607
Pilot Point	5204
Port Heiden	5601
Quinhagak	7613
Saint George	6801
Saint Paul	6802
Sand Point	6104
Togiak	5807
Toksook Bay	7614
Unalaska	6703
All Others	See Map
Exported Outside Alaska	8888

← Adak - 6701, Atka - 6702

— Area Boundaries
• City

Estimated Payment Voucher
AK Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2006	
Calendar Quarter	Due Date
<input type="checkbox"/> First	March 31
<input type="checkbox"/> Second	June 30
<input type="checkbox"/> Third	September 30
<input type="checkbox"/> Fourth	December 31

DEPARTMENT OF REVENUE

DEPT USE ONLY

Date Received

VALIDATION

✉ Mail payment to : Alaska Department of Revenue; PO Box 110420; Juneau, AK 99811-0420

Form 04-597 Webform (Rev 01/06)

This form must accompany your estimated payment.

Estimated Payment Voucher
AK Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2006	
Calendar Quarter	Due Date
<input type="checkbox"/> First	March 31
<input type="checkbox"/> Second	June 30
<input type="checkbox"/> Third	September 30
<input type="checkbox"/> Fourth	December 31

DEPARTMENT OF REVENUE

DEPT USE ONLY

Date Received

VALIDATION

✉ Mail payment to : Alaska Department of Revenue; PO Box 110420; Juneau, AK 99811-0420

Form 04-597 Webform (Rev 01/06)

This form must accompany your estimated payment.

Estimated Payment Voucher
AK Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	
			Payment Amount \$

CALENDAR YEAR 2006	
Calendar Quarter	Due Date
<input type="checkbox"/> First	March 31
<input type="checkbox"/> Second	June 30
<input type="checkbox"/> Third	September 30
<input type="checkbox"/> Fourth	December 31

DEPARTMENT OF REVENUE

DEPT USE ONLY

Date Received

VALIDATION

✉ Mail payment to : Alaska Department of Revenue; PO Box 110420; Juneau, AK 99811-0420

Estimated Payment Voucher
AK Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	Payment Amount
			\$

CALENDAR YEAR 2006	
<i>Calendar Quarter</i>	<i>Due Date</i>
<input type="checkbox"/> First	March 31
<input type="checkbox"/> Second	June 30
<input type="checkbox"/> Third	September 30
<input type="checkbox"/> Fourth	December 31

DEPARTMENT OF REVENUE

DEPT USE ONLY

Date Received

VALIDATION

✉ Mail payment to : Alaska Department of Revenue; PO Box 110420; Juneau, AK 99811-0420

Form 04-597 Webform (Rev 01/06)

This form must accompany your estimated payment.

Estimated Payment Voucher
AK Fishery Resource Landing Tax



Important: To ensure proper credit, use the same name and EIN that will be used on your return.

Federal EIN or SSN		Date	
Name of Business			
Mailing Address			
City	State	Zip Code	Payment Amount
			\$

CALENDAR YEAR 2006
FINAL
PAYMENT
Due March 31, 2007

DEPARTMENT OF REVENUE

DEPT USE ONLY

Date Received

VALIDATION

✉ Mail payment to : Alaska Department of Revenue; PO Box 110420; Juneau, AK 99811-0420

Form 04-597 Webform (Rev 01/06)

This form must accompany your estimated payment.

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State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

ALASKA FISHERY RESOURCE LANDING TAX RETURN

TO: